



Quarterly Summary of Federal, State, and Local Tax Revenue

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Tax collections of Federal, State, and local governments totaled \$1,068.4 billion during the 12 months ending June 1989, an increase of 8.1 percent from the amount collected during the 12 months ending June 1988. Federal tax collections were \$606.9 billion, up 8.4 percent during this period. State tax collections totaled \$284.6 billion, up 8.5 percent this period, and local government taxes amounted to \$176.9 billion, an increase of 6.4 percent. The table below provides a summary by type of tax for the 12 month periods ending June 1989 and June 1988.

During the second quarter of calendar year 1989, collections of Federal, State, and local taxes amounted to \$326.0 billion. Compared to the corresponding quarter of 1988, this is an increase of \$45.9 billion or 16.4 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the second quarter of 1989 these Federal "taxes" amounted to \$105.9 billion. (See appendix B.) Included, however, are all receipts

Table A. Twelve-Month Federal, State, and Local Tax Collections: June 1989 and 1988

(Detail may not add to totals because of rounding.)

| Type of tax | Amount, 12 months ending June— (million dollars) | | Percent change |
|--|---|-----------|-------------------|
| | 1989 | 1988 | |
| Total | \$1,068,393 | \$988,573 | 8.1 |
| Individual income | 531,603 | 489,064 | 8.7 |
| Corporation net income..... | 128,781 | 118,810 | 8.4 |
| Property | 134,584 | 127,706 | 5.4 |
| Customs, general sales and gross receipts..... | 132,412 | 120,804 | 9.6 |
| Motor fuel | 33,274 | 29,890 | 11.3 |
| Tobacco product sales..... | 9,267 | 10,065 | -7.9 |
| Alcoholic beverage sales..... | 9,657 | 9,065 | 6.5 |
| All other | 88,815 | 83,169 | 6.8 |

from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 11 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1988* and *State Government Finances in 1987*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances in 1986-87*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 69 percent of them. Sampling variation was calculated for the property tax data developed from a sample survey covering 1982. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than ± 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1989 and Prior Periods

(Millions of dollars. Detail may not add to totals because of rounding)

| Period | | Level of tax-imposing government | | Type of tax | | | | | | | |
|-------------------------|-----------|----------------------------------|---------|-----------------|-------------------|------------------------|----------|--|-------------|-----------------------|--------------------------|
| | | Total | Federal | State and local | Individual income | Corporation net income | Property | General sales, gross receipts, and customs | Motor fuels | Tobacco product sales | Alcoholic beverage sales |
| QUARTER | | | | | | | | | | | |
| 1989 | | | | | | | | | | | |
| 2nd quarter | 326,016 | 200,149 | 125,867 | 173,894 | 46,500 | 28,867 | 36,369 | 7,965 | 2,471 | 2,336 | 27,614 |
| 1st quarter..... | 238,794 | 121,601 | 117,193 | 115,120 | 22,668 | 35,179 | 32,782 | 8,256 | 2,039 | 2,124 | 20,626 |
| 1988 | | | | | | | | | | | |
| 4th quarter..... | 260,793 | 143,186 | 117,607 | 122,615 | 30,932 | 42,139 | 32,018 | 8,726 | 2,559 | 2,497 | 19,307 |
| 3rd quarter..... | 242,790 | 141,943 | 100,847 | 119,974 | 28,681 | 28,399 | 31,243 | 8,327 | 2,198 | 2,700 | 21,268 |
| 2nd quarter..... | 280,115 | 168,310 | 111,805 | 142,802 | 40,425 | 26,477 | 32,080 | 7,588 | 2,562 | 2,237 | 25,944 |
| 1st quarter..... | 230,758 | 121,364 | 109,394 | 112,581 | 23,011 | 33,011 | 30,594 | 7,285 | 2,262 | 2,027 | 19,987 |
| 1987 | | | | | | | | | | | |
| 4th quarter..... | 244,209 | 130,983 | 113,226 | 115,311 | 26,180 | 41,826 | 29,707 | 7,527 | 2,494 | 2,226 | 18,938 |
| 3rd quarter..... | 233,491 | 139,294 | 94,197 | 118,370 | 29,194 | 26,392 | 28,423 | 7,490 | 2,747 | 2,575 | 18,300 |
| 2nd quarter..... | 267,750 | 162,845 | 104,905 | 146,956 | 31,622 | 23,913 | 29,462 | 7,073 | 2,426 | 2,332 | 23,966 |
| 1st quarter..... | 217,026 | 115,891 | 101,135 | 103,955 | 23,202 | 31,172 | 27,228 | 6,726 | 2,301 | 2,425 | 20,017 |
| 1986 | | | | | | | | | | | |
| 4th quarter..... | 227,159 | 121,370 | 105,789 | 108,207 | 23,080 | 39,753 | 26,701 | 7,006 | 2,286 | 2,230 | 17,896 |
| 3rd quarter..... | 212,949 | 125,246 | 87,703 | 112,444 | 20,277 | 25,033 | 26,538 | 6,883 | 2,595 | 2,211 | 16,968 |
| 2nd quarter..... | 223,086 | 127,058 | 96,028 | 112,377 | 27,680 | 23,286 | 26,967 | 6,958 | 2,378 | 2,420 | 21,020 |
| 1st quarter..... | 200,387 | 106,444 | 93,943 | 98,166 | 16,606 | 28,455 | 26,213 | 6,455 | 2,340 | 2,335 | 19,817 |
| 1985 | | | | | | | | | | | |
| 4th quarter..... | 211,201 | 113,150 | 98,051 | 100,968 | 18,869 | 36,550 | 25,417 | 6,200 | 2,005 | 1,960 | 19,232 |
| 3rd quarter..... | 198,898 | 115,519 | 83,379 | 103,876 | 17,912 | 23,865 | 24,332 | 6,403 | 2,403 | 2,425 | 17,682 |
| 2nd quarter..... | 217,982 | 127,049 | 90,933 | 110,058 | 27,555 | 21,590 | 24,963 | 6,478 | 2,077 | 2,092 | 23,169 |
| 1st quarter..... | 194,097 | 105,080 | 89,017 | 94,041 | 17,833 | 27,843 | 24,170 | 6,283 | 2,668 | 2,037 | 19,222 |
| 12 MONTHS ENDING | | | | | | | | | | | |
| June 1989..... | 1,068,393 | 606,879 | 461,514 | 531,603 | 128,781 | 134,584 | 132,412 | 33,274 | 9,267 | 9,657 | 88,815 |
| March 1989..... | 1,022,492 | 575,040 | 447,452 | 500,511 | 122,706 | 132,194 | 128,123 | 32,897 | 9,358 | 9,558 | 87,145 |
| December 1988..... | 1,014,456 | 574,803 | 439,653 | 497,972 | 123,049 | 130,026 | 125,935 | 31,926 | 9,581 | 9,461 | 86,506 |
| September 1988..... | 997,872 | 562,600 | 435,272 | 490,668 | 118,297 | 129,713 | 123,624 | 30,727 | 9,516 | 9,190 | 86,137 |
| June 1988..... | 988,573 | 559,951 | 428,622 | 489,064 | 118,810 | 127,706 | 120,804 | 29,890 | 10,065 | 9,065 | 83,169 |
| March 1988..... | 976,208 | 554,486 | 421,722 | 493,218 | 110,007 | 125,142 | 118,186 | 29,375 | 9,929 | 9,160 | 81,191 |
| December 1987..... | 962,476 | 549,013 | 413,463 | 484,592 | 110,198 | 123,303 | 114,820 | 28,816 | 9,968 | 9,558 | 81,221 |
| September 1987..... | 945,426 | 539,400 | 406,026 | 477,488 | 107,098 | 121,230 | 111,814 | 28,295 | 9,760 | 9,562 | 80,179 |
| June 1987..... | 924,884 | 525,352 | 399,532 | 471,562 | 98,181 | 119,871 | 109,929 | 27,688 | 9,608 | 9,198 | 78,847 |
| March 1987..... | 880,220 | 489,565 | 390,655 | 436,983 | 94,239 | 119,244 | 107,434 | 27,573 | 9,560 | 9,286 | 75,901 |
| December 1986..... | 863,581 | 480,118 | 383,463 | 431,194 | 87,643 | 116,527 | 106,419 | 27,302 | 9,599 | 9,196 | 75,701 |
| September 1986..... | 847,623 | 471,898 | 375,725 | 423,955 | 83,432 | 113,324 | 105,135 | 26,496 | 9,318 | 8,926 | 77,037 |
| June 1986..... | 833,572 | 462,171 | 371,401 | 415,387 | 81,067 | 112,156 | 102,929 | 26,016 | 9,126 | 9,140 | 77,751 |
| March 1986..... | 828,468 | 462,162 | 366,306 | 413,068 | 80,942 | 110,460 | 100,925 | 25,536 | 8,825 | 8,812 | 79,900 |
| December 1985..... | 822,178 | 460,798 | 361,380 | 408,943 | 82,169 | 109,848 | 98,882 | 25,364 | 9,153 | 8,514 | 79,305 |
| September 1985..... | 807,227 | 454,037 | 353,190 | 401,724 | 80,718 | 106,032 | 97,176 | 25,427 | 9,014 | 8,680 | 78,456 |
| June 1985..... | 796,188 | 449,281 | 346,907 | 393,860 | 81,447 | 103,732 | 95,718 | 25,061 | 8,970 | 8,462 | 78,938 |
| March 1985..... | 775,353 | 435,100 | 340,253 | 378,046 | 80,753 | 102,355 | 93,996 | 24,287 | 9,129 | 8,542 | 78,245 |

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Second Quarter 1989 and Prior Periods

(Millions of dollars. Detail may not add to totals because of rounding)

| Period | Total | Individual income | Corporation net income | Custom duties ¹ | Motor fuels | Tobacco product sales | Alcoholic beverages ² | Public utilities | Other selective sales or gross receipts | Death and gift | All other |
|-------------------------|---------|-------------------|------------------------|----------------------------|-------------|-----------------------|----------------------------------|------------------|---|----------------|------------------|
| QUARTER | | | | | | | | | | | |
| 1989 | | | | | | | | | | | |
| 2nd quarter | 200,149 | 143,745 | 37,185 | 4,270 | 3,022 | 1,164 | 1,445 | 1,578 | ³ 2,300 | 2,676 | 2,764 |
| 1st quarter..... | 121,601 | 89,823 | 16,589 | 4,140 | 3,897 | ³ 864 | 1,295 | 1,749 | ³ 452 | 1,908 | ³ 884 |
| 1988 | | | | | | | | | | | |
| 4th quarter..... | 143,186 | 100,781 | 25,396 | 4,205 | 4,121 | 1,289 | 1,641 | 1,470 | 1,066 | 2,088 | 1,129 |
| 3rd quarter..... | 141,943 | 99,374 | 23,628 | 4,431 | 3,679 | 964 | 1,890 | 1,506 | 2,412 | 1,967 | 2,092 |
| 2nd quarter..... | 168,310 | 118,296 | 31,986 | 3,916 | 3,015 | 1,264 | 1,360 | 1,571 | 2,006 | 2,143 | 2,753 |
| 1st quarter..... | 121,364 | 89,506 | 17,311 | 4,021 | 3,051 | 1,070 | 1,200 | 1,098 | 1,121 | 1,719 | 1,267 |
| 1987 | | | | | | | | | | | |
| 4th quarter..... | 130,983 | 94,005 | 21,270 | 3,949 | 3,131 | 1,225 | 1,380 | 1,526 | 1,818 | 1,765 | 914 |
| 3rd quarter..... | 139,294 | 98,571 | 24,429 | 4,092 | 3,066 | 1,500 | 1,688 | 1,337 | 951 | 1,845 | 1,815 |
| 2nd quarter..... | 162,845 | 121,646 | 24,006 | 4,122 | 2,892 | 1,207 | 1,443 | 1,316 | 1,632 | 2,043 | 2,538 |
| 1st quarter..... | 115,891 | 83,511 | 17,510 | 3,431 | 2,947 | 1,184 | 1,613 | 1,332 | 846 | 1,775 | 1,742 |
| 1986 | | | | | | | | | | | |
| 4th quarter..... | 121,370 | 88,829 | 17,981 | 3,493 | 3,047 | 1,046 | 1,391 | 1,450 | 1,397 | 1,830 | 906 |
| 3rd quarter..... | 125,246 | 94,327 | 15,897 | 3,835 | 2,819 | 1,379 | 1,387 | 1,261 | 1,129 | 1,819 | 1,393 |
| 2nd quarter..... | 127,058 | 91,350 | 20,831 | 3,313 | 3,302 | 1,166 | 1,535 | 1,213 | 940 | 1,880 | 1,528 |
| 1st quarter..... | 106,444 | 79,959 | 11,558 | 3,106 | 2,956 | 1,246 | 1,565 | 1,299 | 1,107 | 1,607 | 2,041 |
| 1985 | | | | | | | | | | | |
| 4th quarter..... | 113,150 | 83,323 | 14,858 | 3,166 | 2,564 | 817 | 1,114 | 1,274 | 3,551 | 1,651 | 832 |
| 3rd quarter..... | 115,519 | 86,596 | 13,919 | 3,239 | 2,750 | 1,240 | 1,609 | 1,227 | 2,753 | 1,672 | 51 |
| 2nd quarter..... | 127,049 | 89,977 | 20,873 | 2,905 | 3,051 | 915 | 1,231 | 1,332 | 2,476 | 1,665 | 2,624 |
| 1st quarter..... | 105,080 | 76,875 | 12,949 | 2,953 | 2,935 | ³ 1,602 | 1,239 | 1,170 | 1,703 | 1,539 | 2,115 |
| 12 MONTHS ENDING | | | | | | | | | | | |
| June 1989..... | 606,879 | 433,723 | 102,798 | 17,046 | 14,719 | 4,281 | 6,271 | 6,303 | 6,230 | 8,639 | 6,869 |
| March 1989..... | 575,040 | 408,274 | 97,599 | 16,692 | 14,712 | 4,381 | 6,186 | 6,296 | 5,936 | 8,106 | 6,858 |
| December 1988..... | 574,803 | 407,957 | 98,321 | 16,573 | 13,866 | 4,587 | 6,091 | 5,645 | 6,605 | 7,917 | 7,241 |
| September 1988..... | 562,600 | 401,181 | 94,195 | 16,317 | 12,876 | 4,523 | 5,830 | 5,701 | 7,357 | 7,594 | 7,026 |
| June 1988..... | 559,951 | 400,378 | 94,996 | 15,978 | 12,263 | 5,059 | 5,628 | 5,532 | 5,896 | 7,472 | 6,749 |
| March 1988..... | 554,486 | 403,728 | 87,016 | 16,184 | 12,140 | 5,002 | 5,711 | 5,277 | 5,522 | 7,372 | 6,534 |
| December 1987..... | 549,013 | 397,733 | 87,215 | 15,594 | 12,036 | 5,116 | 6,124 | 5,511 | 5,247 | 7,428 | 7,009 |
| September 1987..... | 539,400 | 392,557 | 83,926 | 15,138 | 11,952 | 4,937 | 6,135 | 5,435 | 4,826 | 7,493 | 7,001 |
| June 1987..... | 525,352 | 388,313 | 75,394 | 14,881 | 11,705 | 4,816 | 5,834 | 5,359 | 5,004 | 7,467 | 6,579 |
| March 1987..... | 489,565 | 358,017 | 72,219 | 14,072 | 12,115 | 4,775 | 5,926 | 5,256 | 4,312 | 7,304 | 5,569 |
| December 1986..... | 480,118 | 354,465 | 66,267 | 13,747 | 12,124 | 4,837 | 5,878 | 5,223 | 4,573 | 7,136 | 5,868 |
| September 1986..... | 471,898 | 348,959 | 63,144 | 13,420 | 11,641 | 4,608 | 5,601 | 5,047 | 6,727 | 6,957 | 5,794 |
| June 1986..... | 462,171 | 341,228 | 61,166 | 12,824 | 11,572 | 4,469 | 5,823 | 5,013 | 8,351 | 6,810 | 4,915 |
| March 1986..... | 462,162 | 339,855 | 61,208 | 12,416 | 11,321 | 4,218 | 5,519 | 5,132 | 9,887 | 6,595 | 6,011 |
| December 1985..... | 460,798 | 336,771 | 62,599 | 12,263 | 11,300 | 4,574 | 5,193 | 5,003 | 10,483 | 6,527 | 6,085 |
| September 1985..... | 454,037 | 330,918 | 61,331 | 12,176 | 11,614 | 4,483 | 5,376 | 4,898 | 10,612 | 6,422 | 6,207 |
| June 1985..... | 449,281 | 324,081 | 62,167 | 12,245 | 11,542 | 4,476 | 5,198 | 4,974 | 11,026 | 6,233 | 7,339 |
| March 1985..... | 435,100 | 309,829 | 61,984 | 12,345 | 11,008 | 4,688 | 5,308 | 4,568 | 12,310 | 6,089 | 6,971 |

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1989 and Prior Periods

(Millions of dollars. Detail may not add to totals because of rounding)

| Period | | Level of tax-imposing government | | Type of tax | | | | | | | | | |
|--------------------------|---------|----------------------------------|---------|-------------|--------------------------------|-------------------------------------|---------------|--|------------------------|-----------------------------|--|---|-----------|
| | | Total | State | Local | Individual income ¹ | Corporation net income ¹ | Prop- erty | General sales and gross receipts | Motor fuel sales | Tobacco product sales | Alco- holic bev- erage sales | Motor vehicle and oper- tors' licenses | All other |
| QUARTER | | | | | | | | | | | | | |
| 1989 | | | | | | | | | | | | | |
| 2nd quarter | 125,867 | 84,344 | 41,523 | 30,149 | 9,315 | 28,867 | 32,099 | 4,943 | 1,307 | 891 | 3,161 | 15,135 | |
| 1st quarter | 117,193 | 71,730 | 45,463 | 25,297 | 6,079 | 35,179 | 28,642 | 4,359 | 1,175 | 829 | 2,793 | 12,840 | |
| 1988 | | | | | | | | | | | | | |
| 4th quarter | 117,607 | 65,772 | 51,835 | 21,834 | 5,536 | 42,139 | 27,813 | 4,605 | 1,270 | 856 | 2,299 | 11,255 | |
| 3rd quarter | 100,847 | 62,772 | 38,075 | 20,600 | 5,053 | 28,399 | 26,812 | 4,648 | 1,234 | 810 | 2,394 | 10,897 | |
| 2nd quarter | 111,805 | 75,137 | 36,668 | 24,506 | 8,439 | 26,477 | 28,164 | 4,573 | 1,298 | 877 | 2,910 | 14,561 | |
| 1st quarter | 109,394 | 65,931 | 43,463 | 23,075 | 5,700 | 33,011 | 26,573 | 4,234 | 1,192 | 828 | 2,632 | 12,150 | |
| 1987 | | | | | | | | | | | | | |
| 4th quarter | 113,226 | 62,232 | 50,994 | 21,306 | 4,910 | 41,826 | 25,758 | 4,396 | 1,269 | 846 | 2,215 | 10,700 | |
| 3rd quarter | 94,197 | 59,048 | 35,149 | 19,799 | 4,765 | 26,392 | 24,331 | 4,424 | 1,247 | 887 | 2,294 | 10,058 | |
| 2nd quarter | 104,905 | 72,395 | 32,510 | 25,310 | 7,616 | 23,913 | 25,340 | 4,181 | 1,219 | 889 | 2,708 | 13,729 | |
| 1st quarter | 101,135 | 62,234 | 38,901 | 20,444 | 5,692 | 31,172 | 23,797 | 3,779 | 1,117 | 812 | 2,489 | 11,833 | |
| 1986 | | | | | | | | | | | | | |
| 4th quarter | 105,789 | 58,055 | 47,734 | 19,378 | 5,099 | 39,753 | 23,208 | 3,959 | 1,240 | 839 | 2,108 | 10,205 | |
| 3rd quarter | 87,703 | 54,834 | 32,869 | 18,117 | 4,380 | 25,033 | 22,703 | 4,064 | 1,216 | 824 | 2,048 | 9,318 | |
| 2nd quarter | 96,028 | 64,636 | 31,392 | 21,027 | 6,849 | 23,286 | 23,654 | 3,656 | 1,212 | 885 | 2,515 | 12,944 | |
| 1st quarter | 93,943 | 57,248 | 36,695 | 18,207 | 5,048 | 28,455 | 23,107 | 3,499 | 1,094 | 770 | 2,325 | 11,438 | |
| 1985 | | | | | | | | | | | | | |
| 4th quarter | 98,051 | 54,091 | 43,960 | 17,645 | 4,011 | 36,550 | 22,251 | 3,636 | 1,188 | 846 | 1,927 | 9,997 | |
| 3rd quarter | 83,379 | 52,209 | 31,170 | 17,280 | 3,993 | 23,865 | 21,093 | 3,653 | 1,163 | 816 | 1,941 | 9,575 | |
| 2nd quarter | 90,933 | 62,132 | 28,801 | 20,081 | 6,682 | 21,590 | 22,058 | 3,427 | 1,162 | 861 | 2,404 | 12,668 | |
| 1st quarter | 89,017 | 53,802 | 35,215 | 17,166 | 4,884 | 27,843 | 21,217 | 3,348 | 1,066 | 798 | 2,142 | 10,553 | |
| 12 MONTHS ENDING | | | | | | | | | | | | | |
| June 1989 | 461,514 | 284,618 | 176,896 | 97,880 | 25,983 | 134,584 | 115,366 | 18,555 | 4,986 | 3,386 | 10,647 | 50,127 | |
| March 1989 | 447,452 | 275,411 | 172,041 | 92,237 | 25,107 | 132,194 | 111,431 | 18,185 | 4,977 | 3,372 | 10,396 | 49,553 | |
| December 1988 | 439,653 | 269,612 | 170,041 | 90,015 | 24,728 | 130,026 | 109,362 | 18,060 | 4,994 | 3,370 | 10,235 | 48,863 | |
| September 1988 | 435,272 | 266,072 | 169,200 | 89,487 | 24,102 | 129,713 | 107,307 | 17,851 | 4,993 | 3,360 | 10,151 | 48,308 | |
| June 1988 | 428,622 | 262,348 | 166,274 | 88,686 | 23,814 | 127,706 | 104,826 | 17,627 | 5,006 | 3,437 | 10,051 | 47,469 | |
| March 1988 | 421,722 | 259,606 | 162,116 | 89,490 | 22,991 | 125,142 | 102,002 | 17,235 | 4,927 | 3,449 | 9,849 | 46,637 | |
| December 1987 | 413,463 | 255,909 | 157,554 | 86,859 | 22,983 | 123,303 | 99,226 | 16,780 | 4,852 | 3,434 | 9,706 | 46,320 | |
| September 1987 | 406,026 | 251,732 | 154,294 | 84,931 | 23,172 | 121,230 | 96,676 | 16,343 | 4,823 | 3,427 | 9,599 | 45,825 | |
| June 1987 | 399,532 | 247,518 | 152,014 | 83,249 | 22,787 | 119,871 | 95,048 | 15,983 | 4,792 | 3,364 | 9,353 | 45,085 | |
| March 1987 | 390,655 | 239,759 | 150,896 | 78,966 | 22,020 | 119,244 | 93,362 | 15,458 | 4,785 | 3,360 | 9,160 | 44,300 | |
| December 1986 | 383,463 | 234,773 | 148,690 | 76,729 | 21,376 | 116,527 | 92,672 | 15,178 | 4,762 | 3,318 | 8,996 | 43,905 | |
| September 1986 | 375,725 | 230,809 | 144,916 | 74,996 | 20,288 | 113,324 | 91,715 | 14,855 | 4,710 | 3,325 | 8,815 | 43,697 | |
| June 1986 | 371,401 | 228,184 | 143,217 | 74,159 | 19,901 | 112,156 | 90,105 | 14,444 | 4,657 | 3,317 | 8,708 | 43,954 | |
| March 1986 | 366,306 | 225,680 | 140,626 | 73,213 | 19,734 | 110,460 | 88,509 | 14,215 | 4,607 | 3,293 | 8,597 | 43,678 | |
| December 1985 | 361,380 | 222,234 | 139,146 | 72,172 | 19,570 | 109,848 | 86,619 | 14,064 | 4,579 | 3,321 | 8,414 | 42,793 | |
| September 1985 | 353,190 | 218,273 | 134,917 | 70,806 | 19,387 | 106,032 | 85,000 | 13,813 | 4,531 | 3,304 | 8,226 | 42,091 | |
| June 1985 | 346,907 | 214,769 | 132,138 | 69,779 | 19,280 | 103,732 | 83,473 | 13,519 | 4,494 | 3,264 | 8,035 | 41,331 | |
| March 1985 | 340,253 | 210,870 | 129,383 | 68,217 | 18,769 | 102,355 | 81,651 | 13,279 | 4,441 | 3,234 | 7,727 | 40,580 | |

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1987-88. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending June 1989 and Prior Periods

(Dollar amounts in millions)

| Area | Area population, 1980 ¹ | Collections, 12 months ending June | | | Area | Area population, 1980 ¹ | Collections, 12 months ending June | | |
|-----------------------------|---------------------------------------|------------------------------------|---------|----------------|------------------------------|---------------------------------------|------------------------------------|---------|----------------|
| | | 1989 | 1988 | Percent change | | | 1989 | 1988 | Percent change |
| ALABAMA | | | | | | | | | |
| Jefferson County..... | 671,197 | 189.5 | 155.6 | 21.8 | ILLINOIS | | | | |
| Mobile County..... | 364,379 | 70.5 | 60.2 | 17.1 | Cook County | 5,253,190 | 4,278.2 | 3,863.5 | 10.7 |
| ARIZONA | | | | | | | | | |
| Maricopa County..... | 1,508,030 | 1,248.0 | 1,165.4 | 7.1 | Du Page County | 658,177 | 807.6 | 551.2 | 246.5 |
| Pima County..... | 531,263 | 388.6 | 360.4 | 7.8 | Kane County | 278,405 | 133.4 | 167.0 | 2.20.1 |
| ARKANSAS | | | | | | | | | |
| Pulaski County..... | 340,613 | 115.4 | 96.6 | 19.4 | Lake County..... | 440,372 | 437.1 | 391.5 | 11.7 |
| CALIFORNIA | | | | | | | | | |
| Alameda County..... | 1,105,379 | 646.1 | 577.2 | 11.9 | St Clair County | 265,469 | 90.7 | 77.6 | 16.9 |
| Contra Costa County..... | 657,252 | 541.2 | 506.8 | 6.8 | Will County | 324,460 | 224.6 | (NA) | (NA) |
| Fresno County..... | 515,013 | 250.0 | 236.0 | 5.9 | INDIANA | | | | |
| Kern County..... | 403,089 | 385.1 | 359.4 | 7.2 | Allen County | 294,335 | 151.7 | 130.6 | 16.2 |
| Los Angeles County..... | 7,477,657 | 4,042.9 | 3,945.4 | 2.5 | Lake County..... | 522,965 | 336.2 | 310.1 | 8.4 |
| Monterey County..... | 290,444 | (NA) | (NA) | (NA) | Marion County..... | 765,233 | (NA) | (NA) | (NA) |
| Orange County..... | 1,931,570 | 1,477.3 | 1,346.3 | 9.7 | IOWA | | | | |
| Riverside County..... | 663,923 | (NA) | (NA) | (NA) | Polk County | 303,170 | 230.8 | 218.7 | 5.6 |
| Sacramento County..... | 783,381 | 395.7 | 336.2 | 17.7 | KANSAS | | | | |
| San Diego County..... | 1,861,846 | 1,205.0 | 1,083.3 | 11.2 | Sedgwick County | 366,531 | 308.4 | 338.7 | -9.0 |
| San Francisco County..... | 678,974 | 482.9 | 446.7 | 8.1 | KENTUCKY | | | | |
| San Joaquin County..... | 347,342 | 181.9 | 168.4 | 8.0 | Jefferson County..... | 684,793 | 216.8 | 206.4 | 5.0 |
| San Mateo County..... | 588,164 | 477.7 | 419.4 | 13.9 | LOUISIANA | | | | |
| Santa Barbara County..... | 298,660 | 194.2 | 180.2 | 7.8 | East Baton Rouge Parish..... | 366,164 | (NA) | 99.8 | (NA) |
| Santa Clara County..... | 1,295,071 | 944.0 | 953.9 | -1.0 | Jefferson Parish..... | 454,592 | (NA) | (NA) | (NA) |
| Ventura County..... | 529,899 | (NA) | (NA) | (NA) | Orleans Parish | 557,482 | 192.2 | 167.6 | 14.7 |
| COLORADO | | | | | | | | | |
| Denver County..... | 491,396 | 338.3 | 314.2 | 7.7 | MARYLAND | | | | |
| El Paso County..... | 309,424 | 191.2 | 184.9 | 3.4 | Anne Arundel County | 370,775 | 214.6 | 199.4 | 7.6 |
| Jefferson County..... | 371,741 | 261.3 | 247.3 | 5.7 | Baltimore City | 786,775 | 339.4 | 311.0 | 9.2 |
| CONNECTICUT | | | | | | | | | |
| Fairfield County..... | 807,143 | 965.9 | 876.6 | 10.2 | Baltimore County..... | 655,615 | 403.7 | 390.2 | 3.5 |
| Hartford County..... | 807,766 | 848.5 | 777.4 | 9.1 | Montgomery County | 579,053 | 621.0 | 577.8 | 7.5 |
| New Haven County..... | 761,337 | 741.7 | 614.4 | 20.7 | Prince Georges County | 665,071 | 364.3 | 333.0 | 9.4 |
| DELAWARE | | | | | | | | | |
| New Castle County..... | 398,115 | 138.3 | 128.9 | 7.3 | MASSACHUSETTS | | | | |
| DISTRICT OF COLUMBIA | | | | | | | | | |
| Washington, DC..... | 637,651 | 662.1 | 580.3 | 14.1 | Bristol County | 474,641 | 240.7 | 213.4 | 12.8 |
| FLORIDA | | | | | | | | | |
| Broward County..... | 1,014,043 | 820.3 | 752.9 | 9.0 | Essex County | 633,632 | 471.3 | 444.2 | 6.1 |
| Dade County..... | 1,625,979 | 969.2 | 928.2 | 4.4 | Hampden County | 443,018 | 215.8 | 217.9 | -1.0 |
| Duval County..... | 570,981 | 309.1 | 273.2 | 13.2 | Middlesex County | 1,367,034 | 1,139.7 | 1,096.7 | 3.9 |
| Hillsborough County..... | 646,960 | 473.3 | 435.7 | 8.6 | Norfolk County | 606,587 | 473.8 | 466.3 | 1.6 |
| Orange County..... | 471,660 | 419.6 | 357.2 | 17.5 | Plymouth County..... | 405,437 | (NA) | 285.6 | (NA) |
| Palm Beach County..... | 573,125 | 805.2 | 721.7 | 11.6 | Suffolk County | 650,142 | 562.6 | (NA) | (NA) |
| Pinellas County..... | 728,409 | 493.8 | 454.8 | 8.6 | Worcester County | 646,352 | 330.3 | 306.1 | 7.9 |
| Polk County..... | 321,652 | 132.8 | 127.1 | 4.5 | MICHIGAN | | | | |
| GEORGIA | | | | | | | | | |
| De Kalb County..... | 483,024 | 362.2 | 329.8 | 9.8 | Genesee County | 450,449 | 311.6 | 292.9 | 6.4 |
| Fulton County..... | 589,904 | 658.9 | 577.0 | 14.2 | Ingham County | 272,437 | 175.1 | 171.5 | 2.1 |
| HAWAII | | | | | | | | | |
| Honolulu County..... | 762,874 | 267.4 | 259.2 | 3.2 | Kent County | 444,506 | 324.4 | 286.5 | 13.2 |
| ILLINOIS | | | | | | | | | |
| | | | | | Macomb County | 694,600 | 606.9 | 544.2 | 11.5 |
| | | | | | Oakland County | 1,011,793 | 1,172.4 | 1,037.3 | 13.0 |
| | | | | | Washtenaw County | 264,748 | 261.6 | 248.0 | 5.5 |
| | | | | | Wayne County | 2,337,240 | 1,387.1 | 1,324.5 | 4.7 |
| INDIANA | | | | | | | | | |
| | | | | | MINNESOTA | | | | |
| | | | | | | | | | |
| | | | | | Hennepin County | 941,411 | 1,124.6 | 997.6 | 12.7 |
| | | | | | Ramsey County | 459,784 | 390.7 | 371.0 | 5.3 |

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending June 1989 and Prior Periods—Continued

(Dollar amounts in millions)

| Area | Area population, 1980 ¹ | Collections, 12 months ending June | | | Area | Area population, 1980 ¹ | Collections, 12 months ending June | | |
|------------------------------|---------------------------------------|------------------------------------|---------|----------------|-------------------------------|---------------------------------------|------------------------------------|---------|----------------|
| | | 1989 | 1988 | Percent change | | | 1989 | 1988 | Percent change |
| MISSOURI | | | | | | | | | |
| Jackson County | 629,180 | 259.9 | 243.2 | 6.9 | Multnomah County | 562,640 | 577.2 | (NA) | (NA) |
| St Louis City | 974,815 | 622.6 | 600.5 | 3.7 | PENNSYLVANIA | | | | |
| St Louis County | 453,085 | 128.5 | 138.6 | -7.3 | Allegheny County | 1,450,085 | 864.5 | 715.2 | 20.9 |
| NEBRASKA | | | | | | | | | |
| Douglas County | 397,884 | 302.1 | 284.4 | 6.2 | Berks County | 312,509 | 116.6 | 100.5 | 16.0 |
| NEVADA | | | | | | | | | |
| Clark County | 461,816 | 197.9 | (NA) | (NA) | Bucks County | 479,211 | 354.2 | 322.3 | 9.9 |
| NEW JERSEY | | | | | | | | | |
| Bergen County | 845,385 | 1,016.1 | 944.9 | 7.5 | Chester County | 316,660 | 100.4 | 91.9 | 9.2 |
| Burlington County | 362,542 | 288.5 | 245.3 | 17.6 | Delaware County | 555,007 | 257.3 | 239.0 | 7.6 |
| Camden County | 471,650 | 390.7 | 360.2 | 8.5 | Erie County | 279,780 | 124.9 | 124.6 | .2 |
| Essex County | 850,451 | 743.3 | 672.7 | 10.5 | Lancaster County | 362,346 | 75.8 | 65.2 | 16.3 |
| Hudson County | 556,972 | 502.2 | 437.7 | 14.7 | Lehigh County | 273,582 | 149.6 | 138.9 | 7.7 |
| Mercer County | 307,863 | 299.9 | 274.8 | 9.1 | Luzerne County | 343,079 | 92.2 | 81.5 | 13.1 |
| Middlesex County | 595,893 | 682.5 | 574.4 | 18.8 | Montgomery County | 643,621 | 403.8 | 361.2 | 11.8 |
| Monmouth County | 503,173 | 615.6 | 524.9 | 17.3 | Philadelphia County | 1,688,210 | 595.0 | 581.5 | 2.3 |
| Morris County | 407,630 | 542.3 | 492.6 | 10.1 | Westmoreland County | 392,294 | 148.1 | 144.4 | 2.6 |
| Ocean County | 346,038 | 448.2 | 369.6 | 21.3 | York County | 312,963 | 111.9 | 99.8 | 12.1 |
| Passaic County | 447,585 | 381.2 | 328.0 | 16.2 | RHODE ISLAND | | | | |
| Union County | 504,094 | 520.7 | 456.0 | 14.2 | Providence County | 571,349 | 408.9 | 387.4 | 5.5 |
| NEW MEXICO | | | | | | | | | |
| Bernalillo County | 419,700 | 142.1 | 133.2 | 6.7 | SOUTH CAROLINA | | | | |
| NEW YORK | | | | | | | | | |
| Albany County | 285,909 | 184.4 | 168.9 | 9.2 | Charleston County | 277,308 | 145.1 | (NA) | (NA) |
| Erie County | 1,015,472 | 678.8 | 611.0 | 11.1 | Greenville County | 287,913 | 145.4 | (NA) | (NA) |
| Monroe County | 702,238 | 598.2 | 523.7 | 14.2 | Richland County | 267,823 | 145.8 | (NA) | (NA) |
| Nassau County | 1,321,582 | 2,314.7 | 2,156.3 | 7.3 | TENNESSEE | | | | |
| New York City | 7,071,030 | 5,958.2 | 5,391.9 | 10.5 | Davidson County | 477,811 | 249.3 | 194.9 | 27.9 |
| Oneida County | 253,466 | 151.7 | 117.8 | 28.8 | Hamilton County | 287,740 | 138.3 | 117.1 | 18.1 |
| Onondaga County | 463,324 | 395.9 | 352.1 | 12.4 | Knox County | 319,694 | 119.1 | 114.5 | 4.0 |
| Suffolk County | 1,284,231 | 2,026.1 | 1,699.7 | 19.2 | Shelby County | 777,113 | 293.6 | 285.3 | 2.9 |
| Westchester County | 866,599 | 1,236.1 | 1,218.7 | 1.4 | TEXAS | | | | |
| NORTH CAROLINA | | | | | | | | | |
| Guilford County | 317,154 | 166.6 | 157.7 | 5.7 | Bexar County | 988,800 | 602.3 | (NA) | (NA) |
| Mecklenburg County | 404,270 | 279.7 | 282.3 | -.9 | Dallas County | 1,556,549 | 1,520.8 | 1,342.5 | 13.3 |
| Wake County | 300,833 | 210.3 | 178.3 | 17.9 | El Paso County | 479,899 | 190.6 | 167.3 | 13.9 |
| OHIO | | | | | | | | | |
| Cuyahoga County | 1,498,295 | 931.5 | 911.8 | 2.2 | Harris County | 2,409,544 | 1,863.5 | 1,620.1 | 15.0 |
| Franklin County | 869,109 | (NA) | 636.2 | (NA) | Tarrant County | 860,880 | 578.5 | 483.8 | 19.6 |
| Hamilton County | 873,136 | 493.3 | 476.9 | 3.4 | Travis County | 419,335 | 419.4 | (NA) | (NA) |
| Lorain County | 274,909 | 125.5 | 115.2 | 8.9 | UTAH | | | | |
| Lucas County | 471,741 | 261.4 | 241.2 | 8.3 | Fairfax County | 596,901 | 795.8 | 699.6 | 13.7 |
| Mahoning County | 289,487 | (NA) | 89.4 | (NA) | Norfolk City | 266,979 | 106.3 | 90.1 | 17.9 |
| Montgomery County | 571,697 | (NA) | (NA) | (NA) | VIRGINIA | | | | |
| Stark County | 378,823 | 140.8 | 135.6 | 3.8 | Fairfax County | 596,901 | 795.8 | 699.6 | 13.7 |
| Summit County | 524,472 | 273.7 | 234.8 | 16.6 | Norfolk City | 266,979 | 106.3 | 90.1 | 17.9 |
| OKLAHOMA | | | | | | | | | |
| Oklahoma County | 568,933 | 202.2 | 209.6 | -3.5 | WASHINGTON | | | | |
| Tulsa County | 470,593 | 189.1 | 188.6 | .3 | King County | 1,269,749 | 892.6 | 822.1 | 8.6 |
| | | | | | Pierce County | 485,643 | 243.5 | 232.0 | 5.0 |
| | | | | | Snohomish County | 337,016 | 191.6 | 171.5 | 11.8 |
| | | | | | Spokane County | 341,835 | 139.0 | 124.5 | 11.6 |
| | | | | | WISCONSIN | | | | |
| | | | | | Dane County | 323,545 | 268.6 | 245.2 | 9.6 |
| | | | | | Milwaukee County | 964,988 | 774.8 | 793.4 | -2.4 |
| | | | | | Waukesha County | 280,326 | 249.7 | 232.4 | 7.5 |

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1980 Decennial Census.

²Reflects change in collection cycle.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: June 1989 and Prior Periods

| State | Total tax collections ¹ | | | | General sales and gross receipts | | | |
|--|--|---|--------------------------|---------------------------|--|---|--------------------------|--------------------------|
| | 2nd quarter 1989 (thousand dollars) | 12-month periods | | | 2nd quarter 1989 (thousand dollars) | 12-month periods | | |
| | | Year ending June 1989 (thousand dollars) | Percent change from— | | | Year ending June 1989 (thousand dollars) | Percent change from— | |
| Year ending March 1989 | Year ending June 1989 | Year ending March 1989 | Year ending June 1989 | Year ending March 1989 | Year ending June 1989 | Year ending March 1989 | Year ending June 1989 | Year ending June 1989 |
| United States, total ² | 84,344,341 | 284,618,454 | 3.3 | 8.5 | 24,850,806 | 93,034,621 | 1.6 | 7.7 |
| Alabama..... | 945,023 | 3,609,594 | 3.4 | 8.5 | 248,594 | 972,504 | 1.4 | 6.1 |
| Alaska..... | 509,861 | 1,321,908 | 7.5 | 6.8 | (X) | (X) | (X) | (X) |
| Arizona..... | 1,194,392 | 4,067,692 | 2.8 | 9.3 | 479,784 | 1,841,919 | 2.4 | 7.9 |
| Arkansas..... | 582,595 | 2,100,044 | 2.1 | 3.9 | 201,277 | 773,907 | .9 | -.4 |
| California..... | 13,094,943 | 40,863,095 | 6.0 | 13.3 | 4,008,321 | 12,668,290 | 3.4 | 10.3 |
| Colorado..... | 816,049 | 2,850,929 | 1.7 | 7.0 | 186,415 | 749,587 | 1.1 | 3.7 |
| Connecticut..... | 1,810,883 | 4,773,320 | 7.0 | 10.4 | 508,568 | 2,067,680 | .2 | 3.7 |
| Delaware..... | 329,132 | 1,132,046 | 5.0 | 12.2 | (X) | (X) | (X) | (X) |
| Florida..... | 3,654,416 | 12,763,862 | 3.0 | 11.7 | 2,055,788 | 7,637,957 | 1.8 | 11.4 |
| Georgia..... | 1,792,306 | 6,354,228 | 3.3 | 10.2 | 598,759 | 2,043,444 | 5.7 | 8.9 |
| Hawaii..... | 618,649 | 2,217,035 | 3.8 | 8.7 | 270,683 | 1,024,977 | 2.9 | 11.4 |
| Idaho..... | 315,429 | 1,010,155 | 3.3 | 12.2 | 87,123 | 346,636 | 2.3 | 11.3 |
| Illinois..... | 3,331,411 | 11,574,288 | 2.9 | 8.1 | 936,246 | 3,740,160 | 1.3 | 6.2 |
| Indiana..... | 1,920,392 | 5,900,876 | 5.9 | 12.0 | 769,695 | 2,580,664 | 2.0 | 10.5 |
| Iowa..... | 876,191 | 3,153,126 | 3.7 | 10.6 | 223,567 | 897,725 | .8 | 4.3 |
| Kansas..... | 736,959 | 2,496,487 | -1.2 | 2.1 | 202,958 | 806,229 | .6 | 3.9 |
| Kentucky..... | 1,121,482 | 4,085,094 | 3.3 | 11.6 | 310,860 | 1,097,479 | 6.5 | 15.3 |
| Louisiana..... | 1,315,405 | 3,945,149 | 2.9 | 7.2 | 366,417 | 1,397,846 | 5.2 | 22.3 |
| Maine..... | 446,990 | 1,590,422 | - | 5.6 | 118,543 | 517,068 | -.2 | 5.1 |
| Maryland..... | 2,175,051 | 6,195,969 | 12.1 | 5.9 | 498,269 | 1,507,052 | - | 5.9 |
| Massachusetts..... | 2,637,801 | 9,071,326 | 3.0 | 5.3 | 532,889 | 2,083,944 | .5 | 3.6 |
| Michigan..... | 2,809,653 | 11,191,927 | .1 | 6.7 | 746,762 | 2,967,376 | -.5 | -.4 |
| Minnesota..... | 1,749,317 | 6,328,478 | .9 | 2.8 | 495,176 | 1,776,088 | 1.1 | 5.8 |
| Mississippi..... | 590,436 | 2,260,355 | 1.6 | 7.9 | 265,687 | 1,031,794 | 1.0 | 3.0 |
| Missouri..... | 1,410,928 | 4,685,360 | 1.2 | 6.3 | 444,263 | 1,765,637 | .9 | 4.9 |
| Montana..... | 239,640 | 726,652 | -2.5 | 1.8 | (X) | (X) | (X) | (X) |
| Nebraska..... | 415,627 | 1,449,875 | 1.7 | 8.0 | 126,155 | 490,813 | 2.4 | 9.6 |
| Nevada..... | 412,064 | 1,220,489 | 7.4 | 8.4 | 222,011 | 595,511 | 13.5 | 13.4 |
| New Hampshire..... | 214,800 | 612,080 | 2.1 | 4.9 | (X) | (X) | (X) | (X) |
| New Jersey..... | 3,383,472 | 10,475,762 | 3.3 | 6.4 | 796,246 | 3,155,955 | -1.6 | .6 |
| New Mexico..... | 495,420 | 1,882,915 | 1.8 | 5.9 | 202,569 | 796,106 | 2.6 | 8.6 |
| New York ³ | 7,351,274 | 27,851,284 | 4.8 | 7.9 | 1,141,194 | 5,806,483 | 1.0 | 5.0 |
| North Carolina..... | 1,960,959 | 7,355,778 | 2.4 | 6.3 | 448,937 | 1,698,408 | 1.2 | 4.5 |
| North Dakota..... | 208,357 | 664,763 | 2.0 | 5.0 | 67,251 | 235,227 | 7.6 | 14.9 |
| Ohio..... | 3,254,906 | 10,814,621 | 2.8 | 8.2 | 867,909 | 3,424,886 | .7 | 6.4 |
| Oklahoma..... | 941,971 | 3,276,496 | 1.7 | 5.8 | 193,458 | 777,824 | .2 | 2.8 |
| Oregon..... | 871,437 | 2,586,263 | 19.7 | 22.5 | (X) | (X) | (X) | (X) |
| Pennsylvania..... | 4,677,413 | 12,633,200 | 2.4 | 6.8 | 1,025,258 | 4,088,876 | 1.0 | 6.3 |
| Rhode Island..... | 374,328 | 1,158,974 | 1.6 | 3.6 | 99,288 | 394,446 | - | 2.9 |
| South Carolina..... | 959,362 | 3,661,527 | .7 | 6.5 | 282,743 | 1,277,463 | -4.0 | 2.2 |
| South Dakota..... | 128,910 | 541,220 | .4 | 12.6 | 75,000 | 303,616 | 3.0 | 15.8 |
| Tennessee..... | 1,149,549 | 4,063,665 | 2.3 | 5.7 | 573,389 | 2,236,898 | 1.1 | 4.4 |
| Texas..... | 3,405,901 | 13,947,849 | - | 8.5 | 1,744,790 | 6,882,198 | 1.7 | 15.3 |
| Utah..... | 381,519 | 1,530,616 | -9.0 | -3.3 | 175,410 | 641,318 | -6.1 | 8.8 |
| Vermont..... | 173,808 | 627,862 | 3.7 | 6.2 | 29,231 | 132,937 | .8 | 7.7 |
| Virginia..... | 1,996,062 | 6,620,232 | 1.7 | 8.1 | 325,428 | 1,289,516 | 2.2 | 8.5 |
| Washington..... | 1,728,424 | 6,479,807 | -.3 | 8.5 | 1,020,388 | 3,914,815 | 1.6 | 10.2 |
| West Virginia..... | 578,600 | 1,858,357 | 4.1 | 6.5 | 176,261 | 526,543 | 9.1 | -1.9 |
| Wisconsin..... | 2,133,880 | 6,470,917 | 2.9 | 7.7 | 666,146 | 1,917,555 | 2.1 | 8.4 |
| Wyoming..... | 120,964 | 564,485 | -3.1 | -1.5 | 35,100 | 151,264 | -1.2 | .1 |
| Exhibit: Dist. of Columbia.... | 588,327 | 2,147,136 | 3.7 | 6.8 | 117,826 | 442,326 | 2.5 | 3.9 |

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1989 and Prior Periods—Con.

| State | Motor fuel sales | | | | Tobacco product sales | | | |
|--|--|---|----------------------|------|--|---|----------------------|-------|
| | 2nd quarter 1989 (thousand dollars) | 12-month periods | | | 2nd quarter 1989 (thousand dollars) | 12-month periods | | |
| | | Year ending June 1989 (thousand dollars) | Percent change from— | | | Year ending June 1989 (thousand dollars) | Percent change from— | |
| United States, total ² | 4,795,017 | 18,065,390 | | 1.9 | 4.6 | 1,257,424 | 4,786,613 | .2 |
| Alabama..... | 72,733 | 282,440 | | 1.3 | 2.8 | 18,093 | 70,433 | -.3 |
| Alaska..... | 8,972 | 35,097 | | 7.1 | 9.7 | 2,464 | 8,694 | 5.9 |
| Arizona..... | 90,424 | 336,894 | | 2.2 | 7.0 | 13,566 | 50,529 | -1.2 |
| Arkansas..... | 54,155 | 216,577 | | .2 | -.2 | 16,660 | 63,914 | -.2 |
| California..... | 318,893 | 1,306,566 | | -.3 | 1.1 | 51,913 | 230,666 | -.8 |
| Colorado..... | 74,264 | 301,735 | | -.6 | 3.8 | 15,682 | 60,315 | -1.4 |
| Connecticut..... | 78,300 | 321,755 | | 1.6 | 7.0 | 32,483 | 94,623 | 13.4 |
| Delaware..... | 18,738 | 62,825 | (NA) | | (NA) | 3,607 | 12,117 | -1.0 |
| Florida..... | 196,760 | 746,220 | | -.4 | -2.3 | 88,560 | 333,293 | -.3 |
| Georgia..... | 106,695 | 422,554 | | .7 | 2.9 | 28,741 | 87,896 | -2.0 |
| Hawaii..... | 13,097 | 51,292 | | .9 | 3.0 | 6,007 | 24,413 | 1.8 |
| Idaho..... | 24,280 | 104,495 | | 3.2 | 23.3 | 4,181 | 16,330 | -1.6 |
| Illinois..... | 181,865 | 724,257 | | .1 | 3.2 | 59,033 | 236,688 | -2.1 |
| Indiana..... | 251,402 | 557,084 | | 39.2 | 38.8 | 28,894 | 113,003 | -.9 |
| Iowa..... | 76,738 | 302,645 | | 3.3 | 13.7 | 22,976 | 84,556 | -1.5 |
| Kansas..... | 43,897 | 171,113 | | .4 | .6 | 14,012 | 57,457 | -1.2 |
| Kentucky..... | 89,425 | 356,218 | | 1.3 | 10.4 | 3,864 | 14,194 | -1.7 |
| Louisiana..... | 91,071 | 370,005 | | -1.0 | .8 | 19,383 | 70,075 | -3.7 |
| Maine..... | 30,382 | 127,149 | | 3.3 | 20.2 | 10,067 | 40,130 | -.9 |
| Maryland..... | 151,625 | 439,681 | | .4 | -.4 | 20,495 | 63,500 | -1.3 |
| Massachusetts..... | 76,424 | 306,871 | | -1.0 | (NA) | 40,665 | 158,626 | -1.8 |
| Michigan..... | 167,743 | 694,399 | | -.1 | 2.4 | 52,010 | 273,499 | -5.9 |
| Minnesota..... | 110,427 | 453,449 | | 2.6 | 16.4 | 48,094 | 159,802 | 29.4 |
| Mississippi..... | 61,807 | 290,714 | | .2 | 16.1 | 14,110 | 53,813 | 1.1 |
| Missouri..... | 89,516 | 349,576 | | - | 2.9 | 20,376 | 80,897 | -1.5 |
| Montana..... | 23,970 | 107,036 | | .3 | 4.5 | 3,225 | 11,916 | -.3 |
| Nebraska..... | 42,968 | 173,288 | | .9 | 4.5 | 10,766 | 40,091 | .5 |
| Nevada..... | 20,292 | 103,392 | | 1.3 | 5.4 | 3,918 | 30,618 | -14.2 |
| New Hampshire..... | 28,131 | 87,978 | | 1.3 | 1.8 | 10,106 | 31,438 | -2.3 |
| New Jersey..... | 112,434 | 422,616 | | 6.9 | 27.7 | 54,216 | 212,173 | -.4 |
| New Mexico..... | 34,569 | 141,805 | | -.5 | 2.3 | 4,753 | 18,332 | -.3 |
| New York..... | 153,053 | 522,382 | | 6.9 | 4.2 | 134,320 | 413,157 | 8.4 |
| North Carolina..... | 154,120 | 609,626 | | -.1 | 2.2 | 4,197 | 16,007 | .2 |
| North Dakota..... | 19,911 | 77,060 | | 4.2 | 17.9 | 4,034 | 15,272 | -1.6 |
| Ohio..... | 213,118 | 812,683 | | 1.3 | .2 | 56,103 | 223,337 | -.7 |
| Oklahoma..... | 79,704 | 315,462 | | -.3 | 1.3 | 21,027 | 79,411 | -1.5 |
| Oregon..... | 55,098 | 210,117 | | 6.2 | 26.5 | 14,516 | 72,799 | -1.5 |
| Pennsylvania..... | 163,148 | 673,744 | | -.3 | .2 | 57,166 | 223,904 | .1 |
| Rhode Island..... | 7,803 | 50,273 | | -8.5 | -4.2 | 11,213 | 31,965 | 2.5 |
| South Carolina..... | 87,238 | 328,304 | | 2.4 | 7.3 | 8,187 | 30,523 | -.2 |
| South Dakota..... | 15,695 | 76,356 | | -1.5 | 23.3 | 3,527 | 13,598 | -1.0 |
| Tennessee..... | 148,305 | 534,840 | | 4.0 | 6.2 | 21,414 | 80,835 | -.6 |
| Texas..... | 385,052 | 1,508,213 | | 1.3 | 2.7 | 106,778 | 420,663 | -.7 |
| Utah..... | 36,315 | 141,183 | | -5.6 | - | 5,199 | 20,604 | -3.6 |
| Vermont..... | 10,752 | 44,160 | | 2.9 | 5.0 | 2,557 | 11,675 | -3.0 |
| Virginia..... | 177,797 | 612,708 | | 1.2 | 4.2 | 4,215 | 16,535 | -1.5 |
| Washington..... | 116,490 | 454,144 | | 2.9 | 4.3 | 33,085 | 129,705 | -1.5 |
| West Virginia..... | 49,225 | 172,106 | | 1.5 | -.7 | 8,745 | 33,062 | -1.1 |
| Wisconsin..... | 171,663 | 517,041 | | .3 | 5.2 | 37,224 | 145,603 | -2.0 |
| Wyoming..... | 8,533 | 37,262 | | -.4 | -1.4 | 997 | 3,927 | -1.2 |
| Exhibit: Dist. of Columbia.... | 8,273 | 28,929 | | 5.8 | 3.3 | 2,732 | 10,427 | .1 |
| | | | | | | | | -5.1 |

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1989 and Prior Periods—Con.

| State | Alcoholic beverage sales | | | | Individual income | | | |
|--|--|---|----------------------|---------------------------|--|--------------------------|---------------------------|----------------------|
| | 2nd quarter 1989 (thousand dollars) | 12-month periods | | | 2nd quarter 1989 (thousand dollars) | 12-month periods | | |
| | | Year ending June 1989 (thousand dollars) | Percent change from— | Year ending March 1989 | | Year ending June 1988 | Year ending March 1989 | Percent change from— |
| United States, total ² | 818,357 | 3,111,537 | .3 | -2.0 | 27,709,795 | 89,842,166 | 7.1 | 12.9 |
| Alabama..... | 25,607 | 104,249 | 1.4 | 7.0 | 303,277 | 1,037,580 | 6.4 | 11.0 |
| Alaska..... | 2,798 | 10,963 | 9.6 | -.1 | 34 | 335 | -4.3 | -25.2 |
| Arizona..... | 9,774 | 40,544 | -1.9 | -1.0 | 306,001 | 913,345 | 3.3 | 6.5 |
| Arkansas..... | 4,683 | 23,449 | -6.7 | -3.2 | 186,129 | 681,049 | 3.8 | 14.1 |
| California..... | 31,542 | 128,221 | .1 | -.4 | 5,193,705 | 15,815,364 | 12.6 | 22.9 |
| Colorado..... | 5,298 | 21,167 | -.8 | -3.6 | 400,006 | 1,283,668 | 4.4 | 10.4 |
| Connecticut..... | 9,918 | 34,200 | 8.8 | 8.5 | 318,771 | 465,092 | 27.3 | 32.1 |
| Delaware..... | 1,258 | 4,936 | -.4 | -1.7 | 116,299 | 427,396 | 5.9 | 13.0 |
| Florida..... | 120,700 | 456,476 | -.5 | .7 | (X) | (X) | (X) | (X) |
| Georgia..... | 28,295 | 115,670 | -2.1 | -2.7 | 716,586 | 2,732,041 | 4.4 | 14.2 |
| Hawaii..... | 10,259 | 38,609 | -.5 | (NA) | 213,267 | 768,004 | 6.0 | 22.8 |
| Idaho..... | 2,253 | 9,095 | -.3 | -1.0 | 126,130 | 348,772 | 8.7 | 20.5 |
| Illinois..... | 15,659 | 65,368 | -.4 | -3.6 | 1,150,410 | 3,483,961 | 6.0 | 10.2 |
| Indiana..... | 5,119 | 36,760 | -1.2 | 3.0 | 646,625 | 1,944,900 | 3.2 | 10.2 |
| Iowa..... | 3,175 | 12,017 | -.6 | -5.7 | 327,139 | 1,199,100 | 6.0 | 12.6 |
| Kansas..... | 12,156 | 47,777 | .2 | 1.0 | 266,891 | 844,369 | -.4 | 2.2 |
| Kentucky..... | 12,467 | 49,136 | -.6 | -.3 | 305,366 | 1,111,708 | 2.6 | 10.4 |
| Louisiana..... | 10,989 | 55,299 | -2.7 | 11.2 | 208,746 | 564,836 | -5.4 | -10.2 |
| Maine..... | 9,987 | 37,154 | 3.8 | 9.3 | 190,454 | 571,263 | -1.9 | 2.9 |
| Maryland..... | 9,180 | 26,999 | -1.3 | -3.7 | 913,154 | 2,655,229 | 35.2 | 9.1 |
| Massachusetts..... | 18,741 | 76,308 | -.9 | (NA) | 1,395,673 | 4,286,689 | 4.2 | 120 |
| Michigan..... | 30,469 | 127,803 | 3.0 | 23.9 | 922,051 | 3,815,562 | .7 | 4.2 |
| Minnesota..... | 15,522 | 55,001 | -1.4 | -1.0 | 664,930 | 2,496,790 | -1.7 | 4.9 |
| Mississippi..... | 8,507 | 32,590 | -.7 | -1.2 | 128,991 | 400,207 | 4.6 | 17.5 |
| Missouri..... | 5,796 | 23,589 | -1.0 | -1.3 | 578,289 | 1,688,343 | 3.2 | 11.4 |
| Montana..... | 4,397 | 13,268 | 4.7 | .5 | 89,619 | 265,538 | 3.5 | 8.9 |
| Nebraska..... | 4,010 | 16,241 | -.2 | 2.6 | 149,657 | 474,099 | 2.7 | 9.7 |
| Nevada..... | 3,332 | 13,332 | -8.1 | -5.9 | (X) | (X) | (X) | (X) |
| New Hampshire..... | 4,193 | 11,527 | 2.0 | 1.3 | 20,313 | 36,255 | 6.1 | 21.5 |
| New Jersey..... | 13,761 | 53,485 | -1.9 | -2.9 | 902,273 | 2,896,266 | 6.1 | 13.2 |
| New Mexico..... | 4,303 | 17,319 | -.3 | -.9 | 98,411 | 345,391 | -.3 | 13.7 |
| New York..... | 40,602 | 150,574 | 4.1 | 2.5 | 4,458,029 | 15,024,900 | 8.5 | 15.0 |
| North Carolina..... | 37,348 | 147,604 | .2 | 3.7 | 694,314 | 3,030,764 | 3.0 | 8.8 |
| North Dakota..... | 1,331 | 5,507 | -1.6 | -2.2 | 43,358 | 106,122 | -5.7 | -8.9 |
| Ohio..... | 16,622 | 65,850 | -.5 | -2.3 | 1,180,912 | 3,809,492 | 5.8 | 13.2 |
| Oklahoma..... | 13,985 | 54,632 | -.4 | -1.4 | 307,680 | 932,617 | 2.2 | 12.0 |
| Oregon..... | 2,700 | 10,839 | -.6 | 3.1 | 611,957 | 1,725,324 | 30.9 | 34.4 |
| Pennsylvania..... | 31,013 | 137,359 | .5 | -.7 | 1,023,471 | 3,058,527 | 4.6 | 9.0 |
| Rhode Island..... | 1976 | 7,324 | -1.1 | -5.5 | 136,638 | 421,460 | 4.2 | 8.5 |
| South Carolina..... | 38,972 | 109,855 | .4 | 2.5 | 319,949 | 1,248,058 | 1.8 | 9.3 |
| South Dakota..... | 2,006 | 9,018 | .4 | -.4 | (X) | (X) | (X) | (X) |
| Tennessee..... | 15,767 | 61,939 | -.1 | -.4 | 69,595 | 95,463 | 19.1 | 19.9 |
| Texas..... | 83,115 | 318,778 | .6 | .7 | (X) | (X) | (X) | (X) |
| Utah..... | 3,513 | 11,874 | 10.0 | 59.0 | 90,884 | 496,054 | -16.8 | -21.9 |
| Vermont..... | 3,292 | 14,563 | .1 | -.9 | 67,384 | 213,337 | 11.5 | 16.0 |
| Virginia..... | 34,866 | 95,589 | .7 | .2 | 907,385 | 3,106,914 | 3.2 | 12.7 |
| Washington..... | 33,998 | 102,851 | 1.1 | .8 | (X) | (X) | (X) | (X) |
| West Virginia..... | 2,001 | 7,818 | -2.4 | -9.6 | 135,112 | 467,420 | 2.4 | 18.6 |
| Wisconsin..... | 10,824 | 39,856 | 1.2 | 3.4 | 823,930 | 2,552,562 | 6.4 | 10.0 |
| Wyoming..... | 278 | 1,155 | -2.0 | -5.6 | (X) | (X) | (X) | (X) |
| Exhibit: Dist. of Columbia... | 1,045 | 5,538 | -16.6 | -17.1 | 172,525 | 595,696 | 3.8 | 6 |

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1989 and Prior Periods—Con.

| State | Corporation net income | | | | Motor vehicle and operators' license | | | |
|--|--|---|----------------------|---------------------------|--|-----------------------------|----------------------|-----------------------------|
| | 2nd quarter 1989 (thousand dollars) | 12-month periods | | | 2nd quarter 1989 (thousand dollars) | 12-month periods | | |
| | | Year ending June 1989 (thousand dollars) | Percent change from— | Year ending March 1989 | | Year ending June 1988 | Percent change from— | Year ending June 1988 |
| United States, total ² | 8,717,542 | 23,917,418 | 3.7 | 10.2 | 2,999,052 | 10,019,742 | 2.5 | 5.8 |
| Alabama..... | 78,463 | 201,292 | 5.8 | 13.2 | 28,370 | 129,999 | 4.1 | 12.7 |
| Alaska..... | 156,854 | 459,863 | 12.7 | 153.4 | 5,458 | 16,955 | 3.6 | 17.0 |
| Arizona..... | 90,632 | 200,026 | .5 | 35.0 | 47,966 | 211,581 | -.2 | 7.2 |
| Arkansas..... | 54,047 | 112,728 | -3.1 | -3.0 | 19,545 | 74,624 | 2.7 | 1.9 |
| California..... | 1,736,242 | 5,062,845 | 2.8 | 5.9 | 335,381 | 1,164,158 | 1.3 | 2.5 |
| Colorado..... | 74,807 | 160,277 | -12.3 | 9.2 | 17,551 | 74,981 | .5 | 1.5 |
| Connecticut..... | 478,869 | 799,953 | 25.3 | 31.9 | 55,377 | 152,888 | -.1 | -14.1 |
| Delaware..... | 75,162 | 155,400 | 20.6 | 38.7 | 6,726 | 24,759 | (NA) | (NA) |
| Florida..... | 272,037 | 725,364 | 9.4 | 17.1 | 127,044 | 501,044 | -.1 | 13.2 |
| Georgia..... | 180,102 | 526,185 | -5.3 | 10.1 | 38,777 | 95,634 | 1.4 | 6.8 |
| Hawaii..... | 33,416 | 88,099 | 7.9 | 12.9 | 4,812 | 19,160 | 1.3 | 4.1 |
| Idaho..... | 29,980 | 71,218 | -3.9 | 7.1 | 10,154 | 36,463 | 3.5 | 4.0 |
| Illinois..... | 358,392 | 1,089,087 | 3.4 | 11.8 | 201,670 | 674,910 | 1.8 | 3.2 |
| Indiana..... | 66,879 | 275,178 | 9.2 | 5.4 | 80,567 | 174,540 | 28.4 | 43.3 |
| Iowa..... | 89,721 | 212,492 | 8.4 | 34.5 | 47,724 | 207,825 | -.7 | 7.2 |
| Kansas..... | 95,744 | 198,306 | -12.2 | 1.4 | 20,147 | 86,708 | -.5 | 2.8 |
| Kentucky..... | 119,256 | 310,803 | 3.4 | 21.5 | 48,179 | 150,666 | 17.6 | 85.5 |
| Louisiana..... | 193,815 | 305,104 | 20.2 | 16.6 | 26,370 | 89,538 | 3.2 | 42.9 |
| Maine..... | 29,465 | 96,333 | -3.0 | 13.7 | 17,285 | 60,748 | 2.7 | -1.0 |
| Maryland..... | 124,371 | 331,078 | -2.5 | 5.8 | 64,755 | 153,783 | 8.1 | 8.8 |
| Massachusetts..... | 307,252 | 1,189,321 | 4.7 | 4.1 | 64,032 | 190,016 | 15.3 | 3.7 |
| Michigan..... | 533,103 | 1,994,817 | -.7 | 16.9 | 156,726 | 496,618 | 5.4 | 22.2 |
| Minnesota..... | 120,044 | 487,818 | 3.9 | 18.4 | 82,043 | 302,198 | 1.0 | 5.5 |
| Mississippi..... | 39,364 | 142,787 | 5.3 | 24.9 | 17,770 | 83,953 | 2.1 | 9.1 |
| Missouri..... | 111,599 | 243,226 | .2 | 8.5 | 53,975 | 207,065 | .3 | -.1 |
| Montana..... | 33,260 | 56,139 | 10.5 | 21.5 | 11,407 | 34,168 | 4.5 | 7.3 |
| Nebraska..... | 25,706 | 80,624 | 1.6 | 9.3 | 12,736 | 55,088 | .2 | 2.8 |
| Nevada..... | (X) | (X) | (X) | (X) | 19,819 | 59,969 | 8.9 | 13.4 |
| New Hampshire..... | 55,967 | 152,005 | 3.5 | 7.3 | 18,543 | 52,779 | 3.0 | 7.5 |
| New Jersey..... | 650,479 | 1,309,625 | 10.6 | 10.8 | 109,005 | 370,661 | 5.5 | 6.5 |
| New Mexico..... | 21,972 | 76,541 | 3.7 | 54.4 | 23,623 | 101,936 | 9.5 | .1 |
| New York..... | 446,636 | 1,930,743 | -3.9 | -12.9 | 131,000 | 482,337 | 1.3 | - |
| North Carolina..... | 267,600 | 789,260 | 3.9 | 10.7 | 62,870 | 261,984 | .1 | 3.5 |
| North Dakota..... | 20,277 | 40,223 | -1.6 | 2.9 | 11,686 | 37,222 | 1.3 | 4.9 |
| Ohio..... | 361,361 | 730,510 | 9.9 | 25.5 | 136,077 | 386,646 | 3.4 | 6.3 |
| Oklahoma..... | 39,248 | 112,852 | 7.7 | 34.8 | 80,924 | 253,871 | 2.0 | .9 |
| Oregon..... | 71,694 | 157,816 | 1.1 | -5.5 | 49,694 | 191,192 | -1.8 | -7.0 |
| Pennsylvania..... | 608,761 | 1,169,924 | 6.9 | 11.8 | 150,535 | 474,338 | 1.7 | 2.4 |
| Rhode Island..... | 32,888 | 74,624 | -4.3 | -5.8 | 10,645 | 34,820 | 4.8 | 14.1 |
| South Carolina..... | 97,874 | 270,560 | 22.2 | 32.7 | 22,699 | 82,985 | -.1 | 8.3 |
| South Dakota..... | 9,578 | 26,490 | 1.1 | -8.5 | 4,700 | 22,875 | -14.3 | 1.2 |
| Tennessee..... | 125,220 | 371,546 | .8 | 7.0 | 62,974 | 164,306 | 1.7 | 5.3 |
| Texas..... | (X) | (X) | (X) | (X) | 255,288 | 751,174 | - | -3 |
| Utah..... | 40,831 | 87,308 | 5.3 | 20.8 | 10,846 | 32,898 | 1.8 | -8 |
| Vermont..... | 10,687 | 38,310 | -6.0 | -14.3 | 9,353 | 27,648 | -.7 | -2.0 |
| Virginia..... | 167,465 | 347,447 | -1.7 | 3.4 | 73,050 | 274,381 | 3.6 | 12.6 |
| Washington..... | (X) | (X) | (X) | (X) | 46,061 | 181,111 | -2.1 | 5.2 |
| West Virginia..... | 71,582 | 206,352 | -.1 | 17.2 | 24,364 | 70,852 | .7 | -3.7 |
| Wisconsin..... | 108,840 | 448,919 | -.9 | -2.7 | 75,590 | 202,505 | 6.2 | 19.7 |
| Wyoming..... | (X) | (X) | (X) | (X) | 7,159 | 31,182 | -7.2 | -24.8 |
| Exhibit: Dist. of Columbia... | 59,361 | 159,665 | 3.4 | -4.5 | 4,476 | 16,540 | .1 | -1.6 |

-Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Includes taxes collected for the five dependent transportation districts. ⁴Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Alcoholic beverage sales tax. Tax rates increased effective October 1, 1988.

Motor vehicle and operators' license tax. Fees for motor vehicle certificates of title increased effective December 1, 1988.

ALASKA

Corporation net income tax. Resolution of disputed tax liabilities from prior years resulted in large collections during fourth quarter of 1988.

ARIZONA

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective September 1, 1988.

CALIFORNIA

Tobacco product sales tax. Tax rate increased from 10 to 35 cents per pack effective January 1, 1989.

CONNECTICUT

Motor fuel sales tax. Tax rate increased from 19 to 20 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 26 to 40 cents per pack effective April 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1989.

Corporation net income tax. A surtax imposed for tax years beginning after 1988.

DELAWARE

Individual income tax. Tax rates reduced for taxable years beginning after 1987.

FLORIDA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective February 1, 1988.

Alcoholic beverage sales tax. Tax rates decreased effective July 1, 1988.

GEORGIA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective April 1, 1989.

HAWAII

Alcoholic beverage sales tax. Tax rates increased effective January 1, 1988. Additional rate increases were effective January 1, 1989.

Individual income tax. Tax rates reduced for tax years beginning after 1988.

IDAHO

Motor fuel sales tax. Tax rate increased from 14.5 to 18 cents per gallon effective April 1, 1988.

INDIANA

Motor fuel sales tax. Tax rate increased from 14 to 15 cents per gallon effective April 1, 1988.

IOWA

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective April 1, 1988, and from 18 to 20 cents per gallon effective January 1, 1989.

Tobacco product sales tax. Tax rate increased from 26 to 34 cents per pack effective March 1, 1988.

KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1989, was 11 cents per gallon.

Individual income tax. Tax rate, tax bracket, and other revisions effective for the 1988 tax year. In addition, tax rates reduced for tax years beginning after 1988.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1989, was 15 cents per gallon.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective May 1, 1988, and from 16 to 17 cents per gallon effective April 1, 1989.

Individual income tax. Tax rates reduced effective for the 1988 tax year. In addition, individuals who filed 1987 income tax returns were eligible to receive a tax rebate. The rebate checks were mailed during September and October 1988.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1989, was 11 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1989.

MICHIGAN

Tobacco product sales tax. Tax rate increased from 21 to 25 cents per pack effective January 1, 1988.

Individual income tax. Tax credit enacted for prescription drug expenses, effective for tax years beginning after 1988.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

Motor vehicle and operators' license tax. Tax rates increased effective February 16, 1988.

MINNESOTA

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective May 1, 1988.

Individual income tax. Tax rate and bracket revisions effective for the 1988 tax year.

MISSISSIPPI

Motor fuel sales tax. Tax rate increased from 15 to 17 cents per gallon effective January 1, 1988, and from 17 to 18 cents per gallon effective January 1, 1989.

MONTANA

Individual income tax. A surtax was imposed on the 1987 tax liability. In addition, new withholding tables were issued for income earned after January 1, 1989.

Corporation net income tax. A surtax was imposed effective for tax years beginning after 1987.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1989, was 18.5 cents per gallon.

NEVADA

Motor fuel sales tax. Tax rate increased from 14.25 to 16.25 cents per gallon effective July 1, 1988.

NEW JERSEY

Motor fuel sales tax. Tax rate increased from 8 to 10.5 cents per gallon effective July 1, 1988.

NEW MEXICO

Motor fuel sales tax. Tax rate varies with price of motor fuel; tax rate as of June 30, 1989, was 14.2 cents per gallon.

NEW YORK

Tobacco product sales tax. Tax rate increased from 21 to 33 cents per pack effective May 1, 1989.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15.5 to 15.7 cents per gallon effective July 1, 1988.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 5.5 to 6 percent effective May 1, 1989.

Individual income tax. Tax rates increased for tax years beginning after 1988.

Motor vehicle and operators' license tax. Tax rates increased effective January 1, 1988.

OHIO

Motor fuel sales tax. Tax rate increased from 14.7 to 14.8 cents per gallon effective July 1, 1988.

Individual income tax. Tax rates reduced for 1988 tax year.

OKLAHOMA

Individual income tax. Tax rates reduced and other revisions effective January 1, 1988.

OREGON

Motor fuel sales tax. Tax rate increased from 12 to 14 cents per gallon effective January 1, 1988, and from 14 to 16 cents per gallon effective January 1, 1989.

Individual income tax. Tax rates reduced for 1988 tax year.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years. In addition, rate increases became effective January 1, 1988.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1989, was 15 cents per gallon.

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1988, and from 27 to 37 cents per pack effective June 29, 1989.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1989.

Corporation net income tax. Tax on corporate net worth repealed effective for tax years ending on or after July 1, 1988.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective January 1, 1989.

Corporation net income tax. Tax rates reduced for tax years beginning in 1988.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate decreased from 5 to 4 percent effective March 1, 1988.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1989, was 18 cents per gallon.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective April 11, 1989.

UTAH

Individual income tax. Tax rates reduced effective retroactively to January 1, 1988.

VERMONT

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective June 1, 1989.

Individual income tax. Tax rate reduced from 25.85 percent to 23 percent of Federal tax liability effective for the 1988 tax year.

WASHINGTON

General sales and gross receipts tax. Food exempt from tax effective June 1, 1988.

Tobacco product sales tax. Tax rate increased from 3 to 34 cents per pack effective June 1, 1989.

Alcoholic beverage sales tax. Additional taxes imposed effective June 1, 1989.

WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective June 1, 1988.

Motor fuel sales tax. Tax rate increased from 10.5 to 15.5 cents per gallon effective April 1, 1989.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 20 to 20.9 cents per gallon effective April 1, 1988, and decreased from 20.9 to 20.8 cents per gallon effective April 1, 1989.

DISTRICT OF COLUMBIA

Corporation net income tax. Surtax on corporations, financial institutions, and unincorporated businesses reduced effective for taxable years beginning after September 30, 1987.

Appendix B.

Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for Second Quarter 1989 and Prior Periods

(Millions of dollars)

| Period | Total | Federal old age survivors insurance trust fund | Federal disability insurance trust fund | Federal hospital insurance trust fund | Civil service retirement and disability fund | Foreign services retirement and disability fund | State unemployment taxes deposited in the treasury | Federal unemployment taxes | Railroad unemployment and pension fund contributions ¹ |
|-------------------------|---------|--|---|---------------------------------------|--|---|--|----------------------------|---|
| QUARTER | | | | | | | | | |
| 1989 | | | | | | | | | |
| 2nd quarter | 105,855 | 68,533 | 6,567 | 18,677 | 1,125 | 8 | 7,782 | 2,467 | 696 |
| 1st quarter | 93,604 | 64,992 | 6,231 | 17,649 | 1,075 | 7 | 2,266 | 633 | 751 |
| 1988 | | | | | | | | | |
| 4th quarter | 73,191 | 49,548 | 4,749 | 13,429 | 1,102 | 7 | 3,008 | 871 | 477 |
| 3rd quarter | 83,448 | 55,108 | 5,283 | 14,951 | 1,082 | 6 | 4,638 | 1,731 | 649 |
| 2nd quarter | 98,450 | 62,812 | 6,029 | 16,986 | 1,167 | 10 | 8,264 | 2,464 | 718 |
| 1st quarter | 81,191 | 56,266 | 5,397 | 15,022 | 1,040 | 8 | 2,364 | 1,037 | 57 |
| 1987 | | | | | | | | | |
| 4th quarter | 68,501 | 46,152 | 4,446 | 12,900 | 1,212 | 11 | 3,044 | 689 | 47 |
| 3rd quarter | 73,431 | 47,152 | 4,550 | 13,422 | 1,095 | 17 | 5,698 | 1,446 | 51 |
| 2nd quarter | 87,794 | 54,721 | 5,303 | 15,931 | 1,159 | 10 | 8,270 | 2,360 | 40 |
| 1st quarter | 73,878 | 49,471 | 4,908 | 14,569 | 1,078 | 9 | 2,236 | 1,564 | 43 |
| 1986 | | | | | | | | | |
| 4th quarter | 64,318 | 43,199 | 4,099 | 12,070 | 1,230 | 12 | 2,928 | 711 | 69 |
| 3rd quarter | 67,755 | 44,278 | 4,278 | 12,440 | 1,128 | 10 | 4,722 | 846 | 53 |
| 2nd quarter | 84,163 | 52,136 | 5,038 | 15,022 | 1,154 | 9 | 8,580 | 2,172 | 52 |
| 1st quarter | 70,763 | 47,870 | 4,602 | 13,300 | 1,111 | 11 | 2,389 | 1,423 | 57 |
| 1985 | | | | | | | | | |
| 4th quarter | 59,350 | 39,853 | 3,903 | 10,572 | 1,209 | 10 | 3,141 | 602 | 60 |
| 3rd quarter | 66,747 | 44,173 | 4,297 | 11,604 | 1,181 | 12 | 5,174 | 247 | 59 |
| 2nd quarter | 76,346 | 46,867 | 4,424 | 12,129 | 1,165 | 7 | 9,261 | 2,438 | 55 |
| 1st quarter | 65,844 | 44,222 | 4,351 | 11,680 | 1,121 | 12 | 2,415 | 1,983 | 60 |
| 12 MONTHS ENDING | | | | | | | | | |
| June 1989..... | 356,098 | 238,181 | 22,830 | 64,706 | 4,384 | 28 | 17,694 | 5,702 | 2,573 |
| March 1989..... | 348,693 | 232,460 | 22,292 | 63,015 | 4,426 | 30 | 18,176 | 5,699 | 2,595 |
| December 1988 | 336,280 | 223,734 | 21,458 | 60,388 | 4,391 | 31 | 18,274 | 6,103 | 1,901 |
| September 1988..... | 331,590 | 220,338 | 21,155 | 59,859 | 4,501 | 35 | 18,310 | 5,921 | 1,471 |
| June 1988..... | 321,573 | 212,382 | 20,422 | 58,330 | 4,514 | 46 | 19,370 | 5,636 | 873 |
| March 1988..... | 310,917 | 204,291 | 19,696 | 57,275 | 4,506 | 46 | 19,376 | 5,532 | 195 |
| December 1987 | 303,604 | 197,496 | 19,207 | 56,822 | 4,544 | 47 | 19,248 | 6,059 | 181 |
| September 1987..... | 299,421 | 194,543 | 18,860 | 55,992 | 4,562 | 48 | 19,132 | 6,081 | 203 |
| June 1987..... | 293,745 | 191,669 | 18,588 | 55,010 | 4,595 | 41 | 18,156 | 5,481 | 205 |
| March 1987..... | 290,114 | 189,084 | 18,323 | 54,101 | 4,590 | 40 | 18,466 | 5,293 | 217 |
| December 1986 | 286,999 | 187,483 | 18,017 | 52,832 | 4,623 | 42 | 18,619 | 5,152 | 231 |
| September 1986..... | 282,031 | 184,137 | 17,821 | 51,334 | 4,602 | 40 | 18,832 | 5,043 | 222 |
| June 1986..... | 281,023 | 184,032 | 17,840 | 50,498 | 4,655 | 42 | 19,284 | 4,444 | 228 |
| March 1986..... | 273,206 | 178,763 | 17,226 | 47,605 | 4,666 | 40 | 19,965 | 4,710 | 231 |
| December 1985 | 268,287 | 175,115 | 16,975 | 45,985 | 4,676 | 41 | 19,991 | 5,270 | 234 |
| September 1985..... | 264,837 | 172,973 | 16,566 | 44,871 | 4,630 | 39 | 19,969 | 5,554 | 235 |
| June 1985..... | 258,831 | 167,814 | 16,024 | 43,457 | 4,581 | 37 | 19,959 | 6,721 | 238 |
| March 1985..... | 253,991 | 164,632 | 15,731 | 42,549 | 4,545 | 39 | 19,793 | 6,459 | 243 |

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.